

GEORGIA LOCAL GOVERNMENT FINANCE 1999 HIGHLIGHTS



Georgia Department of Community Affairs

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Executive Summary

- County governments reported total revenues amounting to \$5.5 billion in FY 1999. General revenue collections totaled \$4.8 billion, while the balance, \$739 million, were generated from enterprise funds.
- Municipal governments reported total revenue collections amounting to \$4.0 billion in the last fiscal year. Collections from general revenues amounted to \$1.97 billion, slightly less than the \$2.06 billion cities received from the collection of enterprise funds.
- The three consolidated county and city governments realized total revenues of \$548 million in FY 1999. Consolidated governments reported a total of \$458 million from general revenues and \$91 million from enterprise fund revenues.
- Counties reported total expenditures totaling \$5.6 billion in FY 1999. County general expenditures amounted to \$4.1 billion while expenditures from enterprise funds totaled \$840 million and debt service costs amounted to \$688 million.
- Municipal total expenditures amounted to slightly less than \$4.6 billion in the last fiscal year, up from the \$4 billion reported in the previous year. General expenditures for cities totaled \$1.8 billion compared to \$2 billion from enterprise funds. Debt service costs for municipalities amounted to \$697 million.
- Consolidated governments spent a total of \$530 million in the last fiscal year, a decrease from the \$541 million reported in FY 1998. General expenditures totaled \$383 million; expenditures from enterprise funds amounted to \$94 million and debt service costs for the consolidated governments equaled \$53 million.
- Counties held a total of \$3.1 billion in outstanding debt at the end of the past fiscal year, an increase from the \$2.5 billion reported at the end of FY 1998. During the fiscal year counties also issued a total of \$1.1 billion in new debt. Counties retired a total of \$539 million in old debt during the year. Interest payments on debt amounted to a reported \$150 million during FY 1999.
- At the end of the 1999 fiscal year, municipalities held outstanding debt of all types amounting to \$3.8 billion. During the year municipalities issued a total of \$477 million in debt. In addition, municipalities retired a total of \$487 million during the year while interest payments made on debt equaled \$210 million.
- Consolidated governments reported a total of \$287 million in outstanding debt at the end of the past fiscal year. During the year, the three consolidated governments issued a total of \$48 million in new debt of all types. During FY 1999, consolidated governments retired a total of \$38 million in old debt. Interest payments on debt amounted to a reported \$15 million in 1999.
- At the end of FY 1999, counties held a total of \$4.2 billion in cash and investment assets.
- Municipalities held a total of \$2.7 billion in cash and investment assets at the end of the fiscal year.
- The three consolidated governments reported cash and investment assets amounting to \$489 million at the end of the 1999 fiscal year.

County Government Finances: 1999

Georgia's county government generated total revenues amounting to over \$5.5 billion during the 1999 fiscal year, an increase over the \$5.0 billion reported in the previous year. General revenues, which includes all funds except those received from enterprise fund activities, accounted for \$4.8 billion while revenues from enterprise funds totaled \$739 million.

Expenditures from all sources amounted to \$5.6 billion during the 1999 fiscal year. General expenditures totaled \$4.1 billion while expenditures for enterprise fund activities amounted to \$840 million. Debt service costs added another \$688 million to county spending.

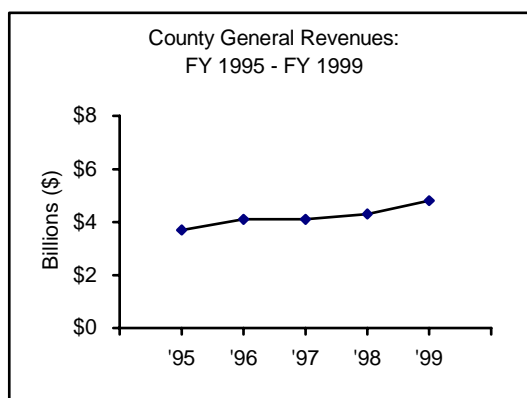
Counties held a total of \$3.1 billion in outstanding debt at the end of FY 1999. During the year a total of just over \$1 billion in new debt was issued and \$539 million in old debt was retired. Interest payments on debt during the year amounted to \$150 million.

Counties held a total of \$4.2 billion in cash and investment assets at the end of the 1999 fiscal year, an increase over the \$3.4 billion held at the end of 1998.

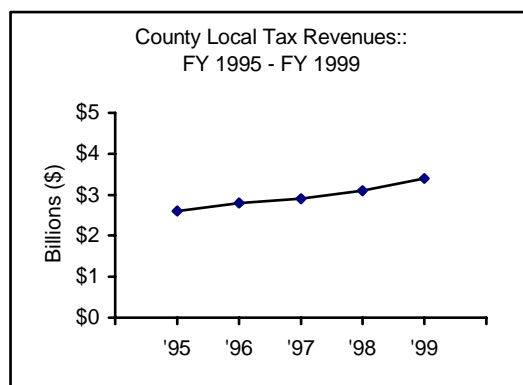
County General Revenues

Counties governments reported a total of \$4.8 billion in general revenues in FY 1999. General revenues compose the most important part of the county revenue dollar, accounting for almost 87% of all revenues received by counties in the fiscal year.

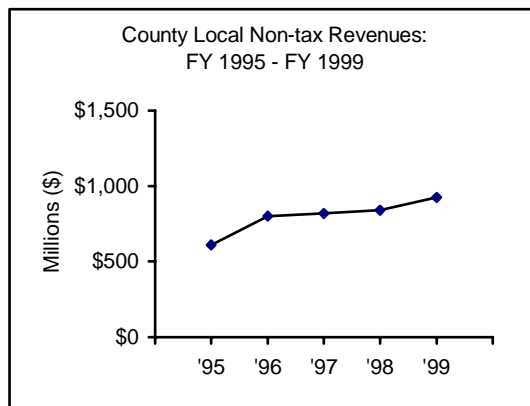
After remaining fairly stable during the period of 1995 through 1997, general revenues have shown a marked increase from the 1997 fiscal year, increasing from a level of \$4.1 billion to the current \$4.8 billion.



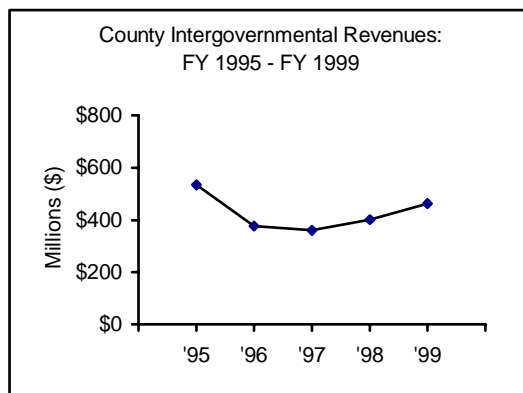
Revenues from local tax sources, such as property taxes, sales taxes and excise and special use taxes, totaled \$3.4 billion during the past fiscal year, almost 62% of all county revenues. Since FY 1995, local tax revenues have remained at about 62% of county total revenues.



Collections of local non-tax revenues amounted to \$925 million in the fiscal year, amounting to 22% of the total county revenue dollar. Local non-tax revenue sources include service charges, licenses, permits and fees, and funds derived from the use of money and property. Since FY 1995, local non-tax revenues have increased from 14% of total county revenues to the current level of 22%.



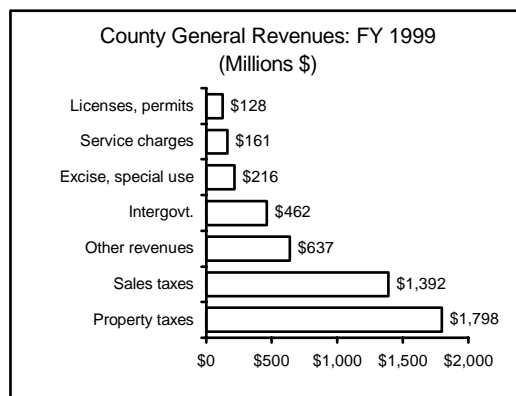
During the past year, counties received a total of \$462 million in intergovernmental revenues, an increase over the \$401 million received in FY 1998. Intergovernmental revenues amount to 8% of total county revenue collections in FY 1999.



State funds received by counties equaled \$345 million in FY 1999 or 6% of total revenues. Federal funds jumped from a level of \$63 million in FY 1998 to \$86 million in the past fiscal year. Revenues from other local governments increased slightly to \$31 million.

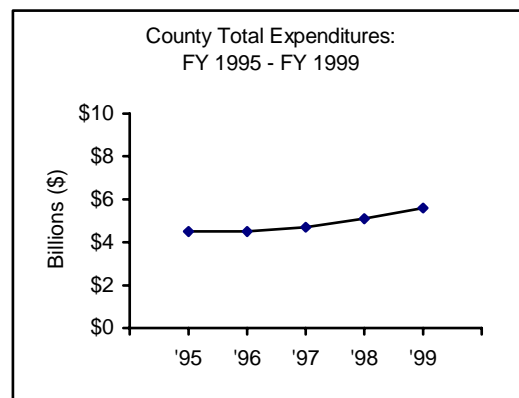
County Intergovernmental Revenues, by Type: FY 1995 – FY 1999 (Millions of Dollars)					
Source	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
State	\$448	\$281	\$282	\$310	\$345
Federal	\$66	\$66	\$49	\$63	\$86
Other local	\$19	\$30	\$28	\$28	\$31

Revenues from property taxes totaled \$1.8 billion or one-third of county total revenues in FY 1999. Revenues from sales taxes amounted to \$1.4 billion or 25% of total revenues. Revenues from property taxes and sales taxes accounted for almost 58% of the county revenue dollar in the past year. Revenues from other sources claimed an additional 12% or \$640 million and intergovernmental revenues accounted for 8% or \$462 million of total county revenues.



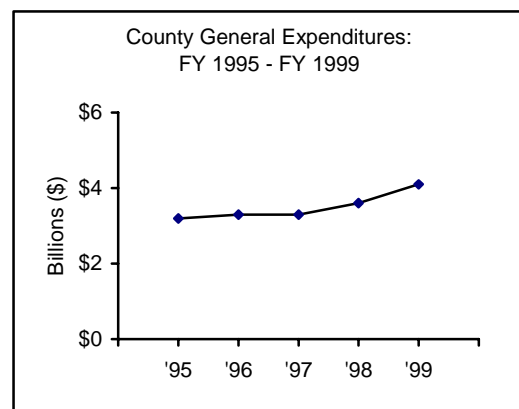
County Expenditures

Georgia's counties reported expenditures totaling \$5.6 billion in FY 1999. Since FY 1995 county expenditures have risen by almost \$1 billion to the current level.



County General Expenditures

County general expenditures amounted to \$4.1 billion in FY 1999. Since FY 1995, general expenditures have grown from a level of \$3.2 billion to the current level. General expenditures account for almost three-fourths of total county spending.

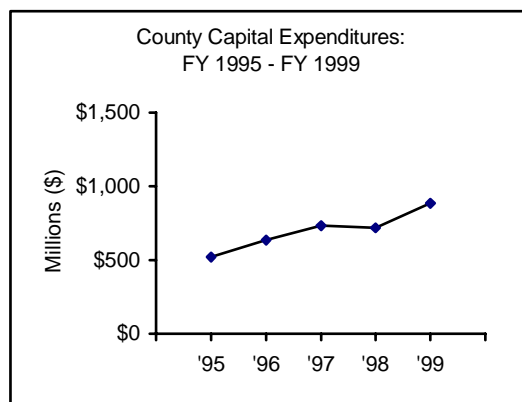


County General Expenditures, by Category: FY 1999

Category	Amount (\$)	% of Total
Public safety	\$940 million	17%
Administration	\$643 million	11%
Health and human services	\$516 million	9%
Highways, streets and drainage	\$264 million	5%
Courts	\$290 million	5%
Leisure services	\$178 million	3%
Other expenditures	\$165 million	3%
Community development	\$78 million	1%
Public works	\$69 million	1%
Education (non-school board)	\$2 million	+0%

Spending for public safety, amounting to \$940 million or 17% of total county spending, claimed the largest share of the county dollar in FY 1999. Administration costs totaled \$643 million, amounting to 11% of total expenditures. Health and human services expenditures totaled \$516 million in the fiscal year. Expenditures for highways, streets and drainage amounted to \$288 million or just 5% of total spending while spending for courts amounted to \$290 million.

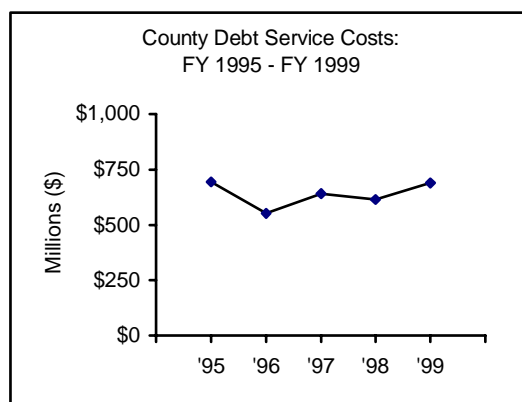
Capital expenditures, spending for the purchase of equipment, land and structures, and construction, totaled \$720 million in the past fiscal year. Capital spending accounted for 14% of total spending in FY 1999.



County Debt Service Costs

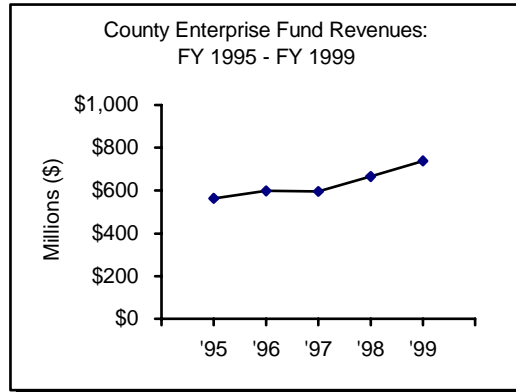
Debt services costs in FY 1999 amounted to \$688 million or 12% of the total amount spent by counties during the year.

In FY 1999, debt retirement accounted for \$539 million in spending while interest costs on debt claimed \$150 million of the total debt service costs.



Finances of County Enterprise Funds

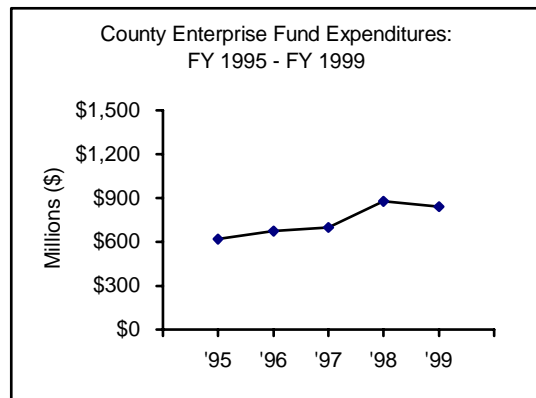
County enterprise fund revenues in FY 1999 totaled \$739 million, an increase over the amount reported in the previous year. Since FY 1995, however, enterprise funds revenues have increased from a level of \$563 million to the present level.



Revenues from county water and sewer systems, totaling \$608 million, accounted for 11% of the total county revenue dollar. Revenues from solid waste systems amounted to \$98 million, just 2% of the revenue dollar. Revenues from other enterprise funds accounted for an additional \$28 while airport revenues totaled \$5 million. Revenues from gas supply systems amounted to less than \$1 million. Together, enterprise fund revenues accounted for only 13% of the county revenue dollar in FY 1999.

Revenues of County Enterprise Funds, by Type: FY 1999		
Category	Amount (\$)	% of total
Water and sewer supply system	\$608 million	11%
Solid waste system	\$98 million	2%
Other enterprise funds	\$28 million	+0%
Airport	\$5 million	+0%
Gas supply system	\$.5 million	+0%

Expenditures from enterprise funds totaled \$840 million in FY 1999, a decrease from \$879 million reported in FY 1998. Overall, enterprise fund expenditures accounted for just 15% of total county spending in the past fiscal year.



Expenditures from County Enterprise Funds, by Type: FY 1999

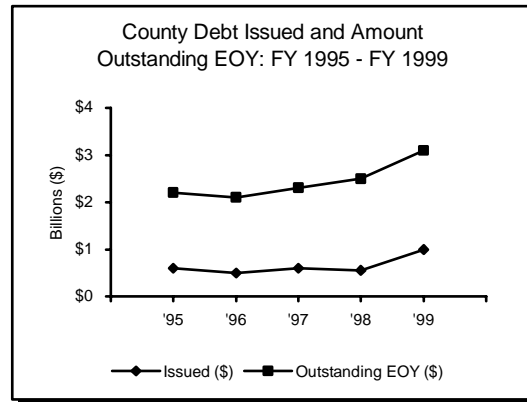
Category	Amount (\$)	% of total
Water and sewer supply system	\$647 million	12%
Solid waste system	\$131 million	2%
Other enterprise funds	\$48 million	1%
Airport	\$13 million	+0%
Gas supply system	\$.5 million	+0%

Spending for county water and sewer systems totaled \$647 million in FY 1999, or 12% of the county spending dollar. Solid waste system spending amounted to \$131 million while spending from other enterprise fund accounts accounted for an additional \$48 million, less than 1% of total county spending.

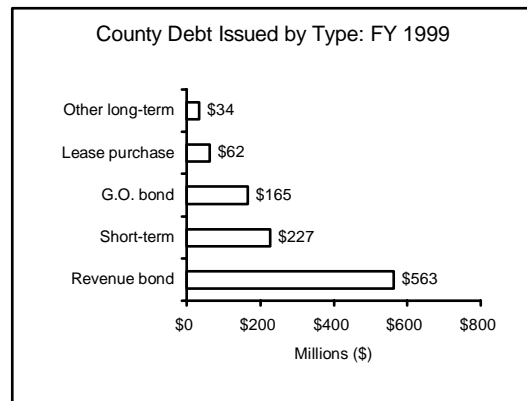
County Debt Patterns

In FY 1999, counties reported issuing a total of \$1.1 billion in new debt of all types, a marked increase over the \$635 million reported in FY 1998. Since FY 1995, counties have issued \$3.3 billion in new debt of all types.

At the end of the fiscal year, counties held a total of \$3.1 billion in all forms of debt. The amount of debt outstanding at the end of the fiscal year has increased from a level of \$2.2 billion in FY 1995 to the current level.



Over half of the new debt issued by counties in the 1999 fiscal year was issued in the form of revenue bonds, amounting to \$563 million. Short-term borrowing amounted to an additional \$227 million. These two forms of borrowing accounted for over three-fourths of the debt issued by counties in FY 1999. General obligation borrowing totaled \$165 million while lease purchase borrowing accounted for \$62 million. Other-long term borrowing accounted for \$34 million.

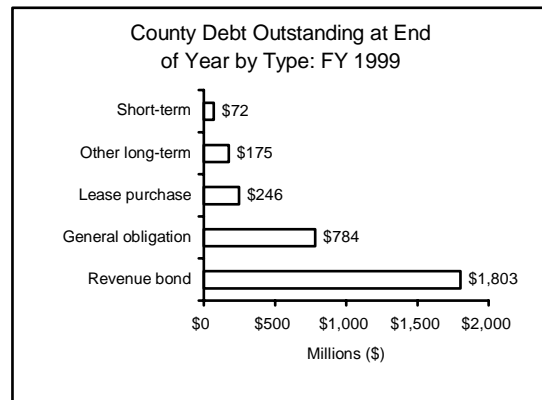


Borrowing in the form of revenue bonds for water and sewer systems totaled \$553 million or over half of the total issued. Short-term borrowing for all purposes totaled an additional \$227

million. General obligation borrowing for public buildings amounted to \$114 million while lease pool borrowing for public buildings accounted for an additional \$23 million.

County Debt Issued by Purpose by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$553 million	53%
Short-term	Short-term	\$227 million	22%
Public buildings	G.O.	\$114million	11%
Public buildings	Lease pool	\$23 million	2%
Jails	G.O.	\$23 million	2%
All other	Other long-term	\$16 million	2%

Counties at the end of the fiscal year held a total of \$1.8 billion in revenue bond debt, almost 60% of the debt held by counties. Outstanding general obligation borrowing amounted to \$784 million or 26% of the debt held by counties. Lease purchase borrowing claimed an additional \$245 million of the debt held at the end of the year. Revenue bond and G.O. debt together accounted for almost 85% of the outstanding debt held by counties at the end of the 1999 fiscal year.

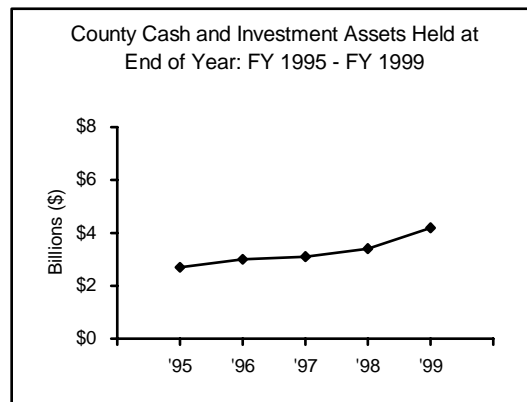


County Debt Outstanding at End of Year by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$1.6 billion	51%
Jails	G.O.	\$201 million	7%
Public buildings	G.O.	\$172 million	6%
All other	Revenue	\$136 million	4%
Education	G.O.	\$91 million	3%
Public buildings	Lease pool	\$88 million	3%

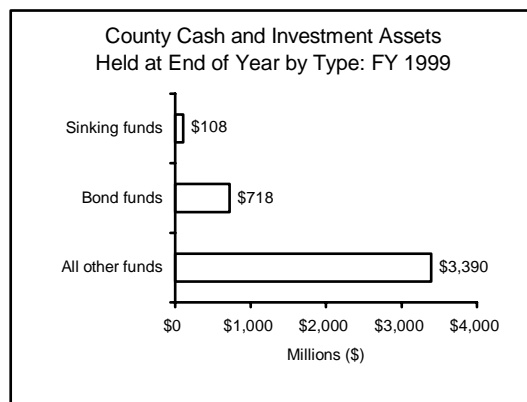
At the end of the fiscal year, counties held a total of \$1.6 billion in revenue bond debt in borrowing for water and sewer systems. This amount accounted for over half of the total debt outstanding at the end of the year. In addition, outstanding debt for jails in the form of general obligation bonds totaled \$201 million.

County Cash and Investment Assets

Counties at the end of FY 1999 held a total of \$4.2 billion in cash and investment assets. Since the end of FY 1995, the amount of cash and investment and investment assets held by counties has increased from a level of \$2.7 billion to the current level. The increase from FY 1998 to FY 1999 can be explained in part to the amount of debt issued during the past year.



Counties held over 80% of their cash and investment assets in the form of all other funds, totaling \$3.4 billion at the end of the year. Assets held in the form of bond funds amounted to \$718 million (17%), an increase from the \$204 held at the end of the previous year. Funds held in sinking funds equaled \$108 million or only 3% of the total held at the end of the year.



Municipal Government Finances: 1999

In FY 1999, municipal revenues totaled \$4.1 billion, an increase over the \$3.7 billion reported in the previous fiscal year. General revenues totaled \$2.06 billion while revenues from enterprise funds totaled \$2.06 billion.

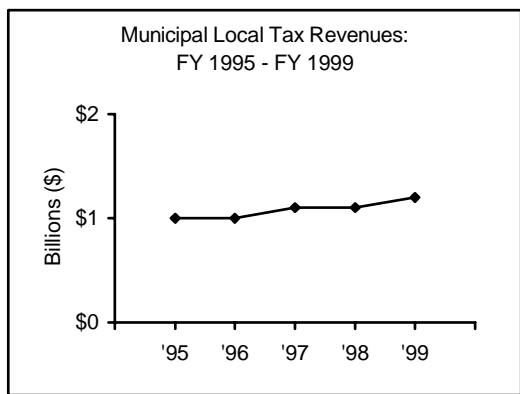
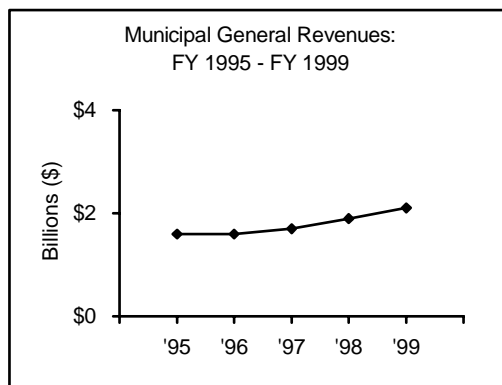
Spending by municipalities for all purposes amounted to \$4.6 billion in FY 1999, an increase over the \$4.0 billion reported in the previous fiscal year. General expenditures amounted to \$1.8 billion while expenditures from enterprise funds totaled \$2.0 billion. Debt retirement and interest costs claimed an additional \$697 million in spending during the year.

At the end of the past fiscal year, municipalities held a total of \$3.7 billion in outstanding debt, slightly less than the amount held at the end of the previous year. During the year, cities issued a total of \$477 million in new debt of all types. Also, during the 1999 fiscal year, cities retired a total of \$487 million in old debt. Interest payments on debt during 1999 amounted to just under \$210 million.

At the end of the 1999 fiscal year, municipalities reported holding a total of \$2.7 billion in cash and investment assets, an increase from the amount of \$2.4 billion held at the end of the previous year.

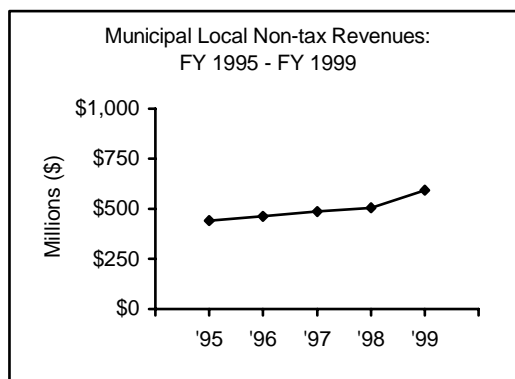
Municipal General Revenues

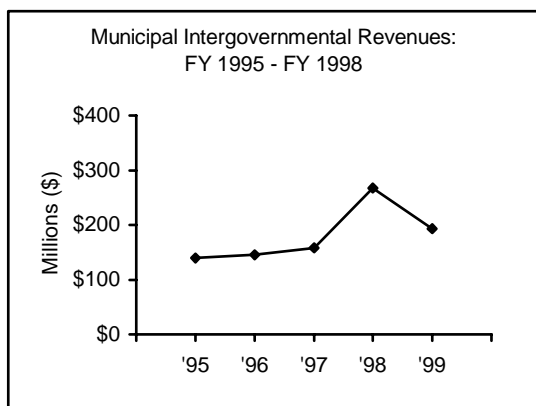
Municipal general revenues totaled \$1.98 billion in FY 1999. General revenues have risen from a level of \$1.6 billion in FY 1995 to the amount reported in 1999.



Local tax revenues, which would include property taxes, sales taxes and excise and special use taxes, generated a total of \$1.2 billion for municipalities in the fiscal year. Although increasing in amount, local tax revenues have decreased slightly as a percentage of total revenues for municipalities since FY 1995 – decreasing from 31% to the present 29%.

Local non-tax revenues, which are composed primarily of revenues from service charges, totaled \$593 million in the past fiscal year, up significantly over the amount of \$504 million in the previous year. Local non-tax revenues amounted to 19% of total revenues in the current year as opposed to 14% in FY 1998.





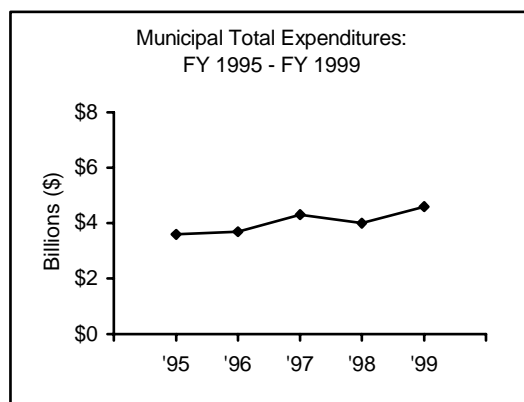
Georgia's cities received a total of \$193 million from intergovernmental revenues in the past fiscal year. Intergovernmental revenues equaled 5% of total municipal revenues in FY 1999.

Funds received from the state government in FY 1999 amounted to \$82 million for cities. Federal funds received by cities totaled \$70 million and funds received from other local governments equaled \$40 million.

Source	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
State	\$48	\$58	\$63	\$64	\$82
Federal	\$63	\$55	\$59	\$166	\$70
Other local	\$28	\$32	\$36	\$39	\$40

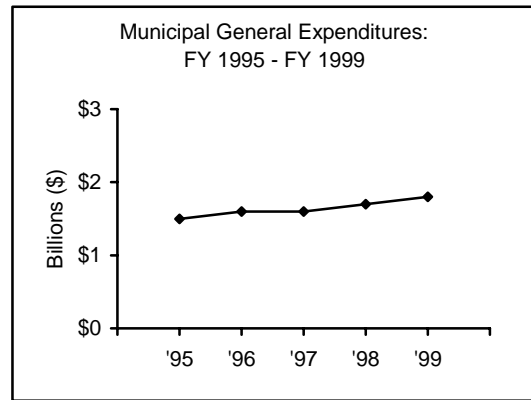
Municipal Expenditures

Total expenditures for Georgia's municipalities in FY 1999 equaled \$4.6 billion, an increase over the \$4.0 billion reported the previous year. Since FY 1995, total expenditures have increased from a level of \$3.6 billion to the current level.



Municipal General Expenditures

General expenditures for cities amounted to \$1.8 billion in FY 1999, a slight increase over the \$1.7 billion reported in the previous year. General expenditures have been very stable for cities over the past five years, growing from \$1.5 billion to the current level.

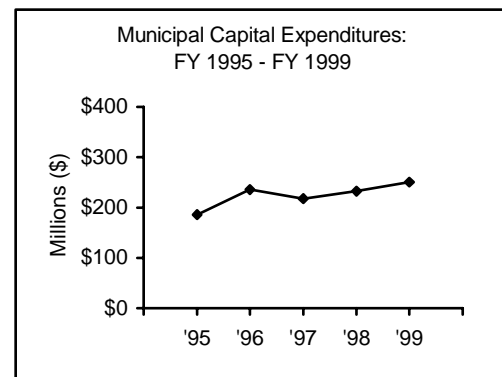


Municipal General Expenditures, by Category: FY 1999

Category	Amount (\$)	% of Total
Public safety	\$652 million	14%
Administration	\$305 million	7%
Highways, streets and drainage	\$170 million	4%
Leisure services	\$115 million	3%
Other expenditures	\$114 million	3%
Public works	\$100 million	2%
Community development	\$69 million	2%
Courts	\$33 million	1%
Education (non-school board)	\$31 million	1%
Health and human services	\$10 million	+0%

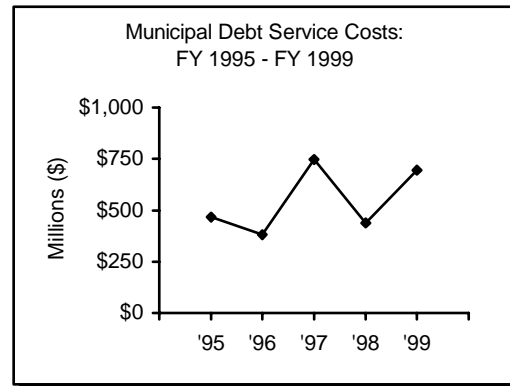
Expenditures for public safety claimed the largest share of the expenditure dollar for municipalities in FY 1999, amounting to \$652 million or 14% of total municipal spending. Expenditures for administration totaled \$305 million or 7% of total spending. Spending for highways, streets and drainage amounted to \$170 million, 4% of the total spent by cities. The top three general spending categories accounted for almost one-fourth of the total expenditures by municipalities in the past fiscal year.

Capital spending, those expenditures for the purchase of equipment, land and structures, and construction, totaled \$250 million in the past fiscal year, just 5% of total city spending.



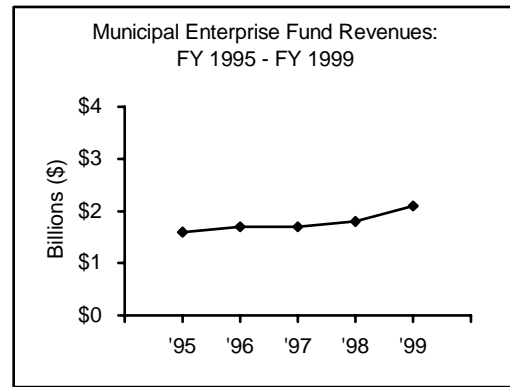
Municipal Debt Service Costs

Debt services costs in FY 1999 amounted to a total of \$697 million or 15% of the total amount spent by municipalities.



Finances of Municipal Enterprise Funds

Municipalities received a total of \$2.1 billion in FY 1999 from the revenues of enterprise funds. Enterprise fund revenues have increased steadily from the \$1.6 billion received in FY 1995.

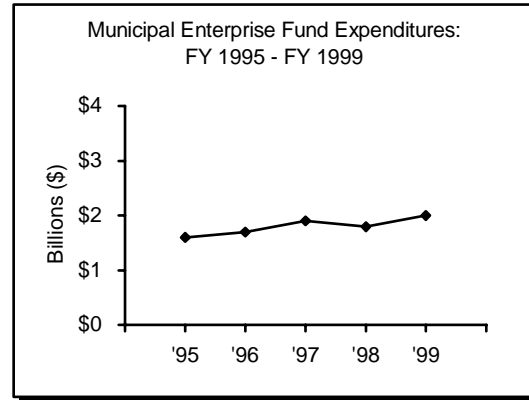


Revenues of Municipal Enterprise Funds, by Type: FY 1999

Category	Amount (\$)	% of total
Water and sewer supply system	\$714 million	17%
Electric supply system	\$597 million	15%
Airport system	\$383 million	9%
Gas supply system	\$223 million	5%
Solid waste system	\$87 million	2%
Other enterprise funds	\$61 million	2%

Revenues from water and sewer systems totaled \$714 million in FY 1999 while electric supply system revenues amounted to \$597 million. Revenues from airport systems equaled \$383 million. Revenues from gas supply systems amounted to \$223 million, while solid waste system revenues equaled \$87 million and other enterprise funds generated \$61 million in revenues for cities.

Expenditures from enterprise funds totaled \$2.0 billion in the past year, an increase over the \$1.8 billion reported in the previous year. In the five-year period, spending from enterprise funds has risen slightly from a level of \$1.6 billion to the current \$2 billion.



Expenditures of Municipal Enterprise Funds, by Type: FY 1998

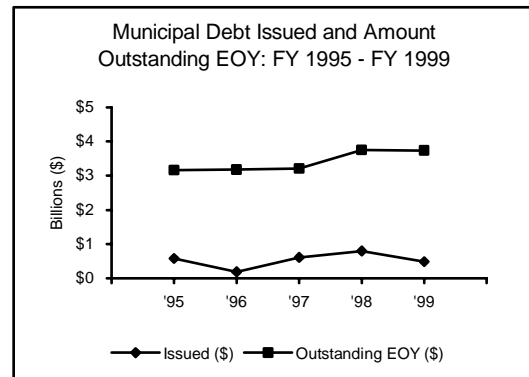
Category	Amount (\$)	% of total
Water and sewer supply system	\$902 million	20%
Electric supply system	\$502 million	11%
Airport system	\$265 million	6%
Gas supply system	\$182 million	4%
Solid waste system	\$123 million	3%
Other enterprise funds	\$70 million	2%

Water and sewer supply systems incurred \$902 million in expenditures for cities in FY 1999. Expenditures from electric supply systems totaled \$502 million while airport system expenditures totaled \$265 million. Spending for gas supply systems amounted to \$182 million and solid waste system expenses amounted to \$123 million. Expenditures from other enterprise funds totaled an additional \$70 million for cities.

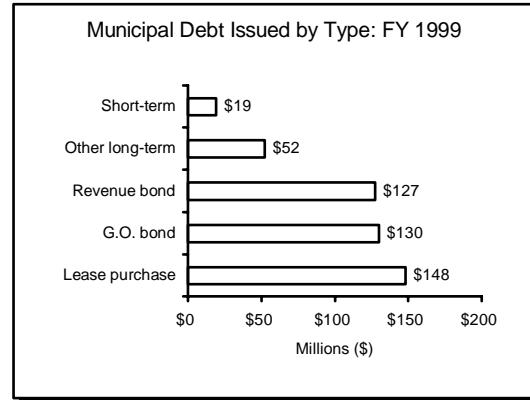
Municipal Debt Patterns

Georgia's cities in the 1999 fiscal year issued a total of \$477 million in new debt of all types, a decrease from the \$787 million issued in the previous year. Since FY 1995, municipalities have issued a total of \$2.6 billion in debt of all types.

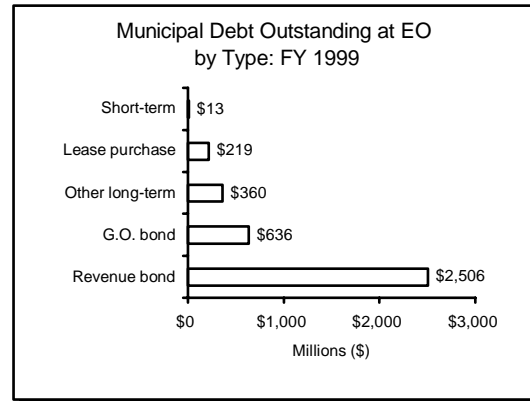
At the end of the past fiscal year, cities held a total of \$3.7 million in outstanding debt. In FY 1999, cities, for the first time in the period under study, showed a decrease in the amount of debt outstanding at the end of the fiscal year.



Almost one-third of the debt issued by cities in the past fiscal year, totaling \$148 million, was issued in the form of lease purchase debt. General obligation borrowing accounted for \$130 million or 27% of total debt issued and borrowing in the form of revenue bonds equaled \$127 million.



Over two-thirds of the debt held by cities at the end of FY 1999 was held in the form of revenue bond debt – totaling \$2.5 billion. General obligation debt outstanding totaled \$636 million while other long-term borrowing totaled \$360 million. Outstanding lease purchase debt equaled an additional \$219 million.



Borrowing in the form of lease pool for all other purposes accounted for \$107 million of the new debt issued in the past fiscal year, almost one-fourth of the total borrowing by cities in the year. Multi-purpose borrowing in the form of general obligation bonds totaled \$102 million and revenue bond borrowing for water and sewer systems accounted for \$64 million. Borrowing in the form of revenue bonds for all other purposes accounted for an additional \$58 million.

Municipal Debt Issued by Purpose by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
All other	Lease pool	\$107 million	23%
Multi-purpose	G.O.	\$102 million	21%
Water & sewer system	Revenue	\$64 million	14%
All other	Revenue	\$58 million	12%
Water & sewer system	Other long-term	\$48 million	10%

Total borrowing for water and sewer systems topped \$119 million in the fiscal year, far below the \$556 reported in the previous year.

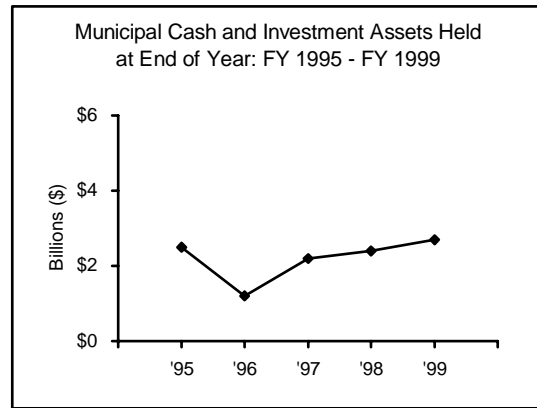
Debt issued in the form of revenue bonds for water and sewer systems accounted for \$1.3 billion or 35% of the debt outstanding at the end of FY 1999. Revenue bond borrowing for airports, totaling \$894 million, amounted to an additional 24% of the outstanding debt. Taken together, revenue bond borrowing for water and sewer systems and airports claimed almost 60%

of the outstanding debt held by cities at the end of the fiscal year. Borrowing of all types for water and sewer systems amounted to almost \$1.7 billion of the outstanding debt held by cities at the end of the past fiscal year.

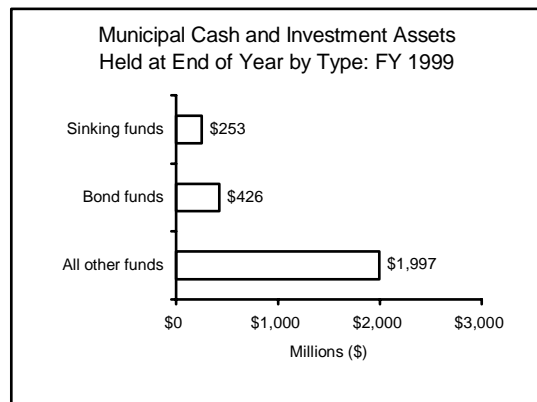
Municipal Debt Outstanding at End of Year by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
Water & sewer system	Revenue	\$1.3 billion	35%
Airport	Revenue	\$861 million	23%
Multi-purpose	G.O.	\$438 million	12%
Water & sewer system	Other long-term	\$333 million	9%
All other	Revenue	\$171 million	5%

Municipal Cash and Investment Assets

Municipalities held a total of \$2.7 billion in cash and investment assets at the end of the 1999 fiscal year. At the end of the 1998, cities held a total of \$2.4 billion in assets.



Municipalities held almost 75% of their cash and investment assets in the form of all other funds, totaling just under \$2 billion. Bond funds amounted to \$426 million (16%) while funds held in sinking funds equaled \$253 million or 9% of the total.



Consolidated Government Finances: 1999

In the past fiscal year, Consolidated governments reported total revenues amounting to \$548 million. General revenues for consolidated governments equaled \$458 million in the fiscal year while revenues from enterprise funds totaled \$91 million.

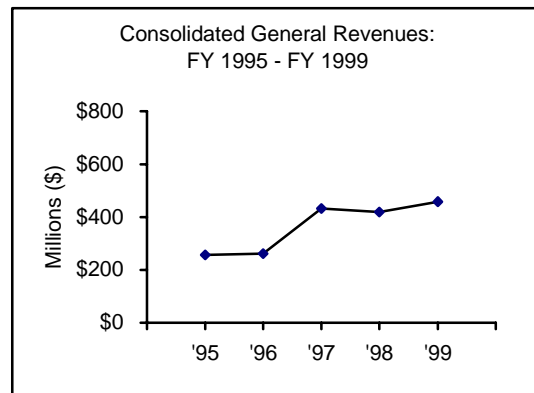
Consolidated governments reported expenditures totaling \$530 million in the fiscal year. General expenditures amounted to \$383 million while expenditures from enterprise funds equaled a total of \$94 million. Debt service costs amounted to a total of \$53 million in spending for consolidated governments.

At the end of the fiscal year, consolidated governments held a total of \$297 million in outstanding debt of all types. During the year, the three consolidated governments issued a total of \$48 million in new debt while a total of \$38 million in old debt was retired. Interest payments on debt during the year amounted to a total of \$15 million.

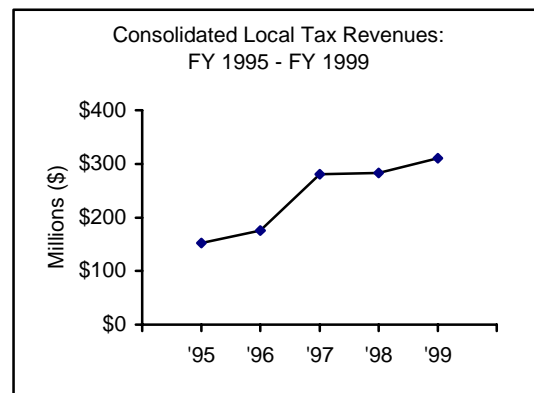
At the end of the 1999 fiscal year, the three consolidated governments held a total of \$489 million in cash and investment assets.

Consolidated General Revenues

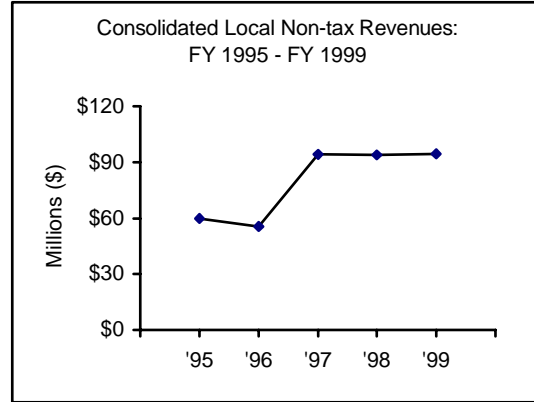
General revenues for consolidated governments totaled \$458 million in the fiscal year. General revenues accounted for over 83% of total consolidated revenues in the fiscal year. The marked increase in general revenues for consolidated governments from 1996 to 1997 is due to the inclusion of Augusta/-Richmond County as a consolidated government in FY 1997. This factor will occur in all sections of the report.



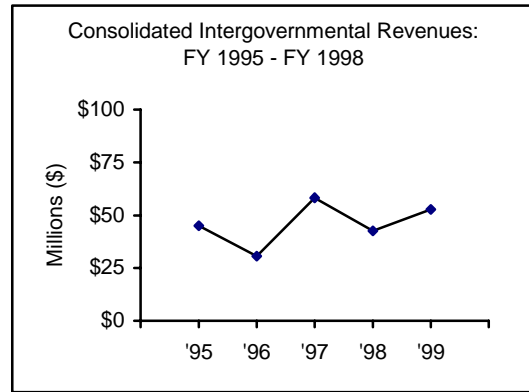
Local tax revenues equaled \$310 million for consolidated governments in FY 1999. Local tax revenues are composed of property taxes, sales taxes, excise and special use taxes and revenues from licenses, permits and fees.



Consolidated governments reported a total of \$95 million in FY 1999 from the collection of local non-tax revenues. Over the past three fiscal years, non-tax revenues have shown little growth for consolidated governments.



Intergovernmental revenues received by consolidated governments equaled \$53 million in the last fiscal year, equaling 10% of total revenues. Intergovernmental revenues have remained fairly constant as a percentage of total revenues for consolidated governments in the period.

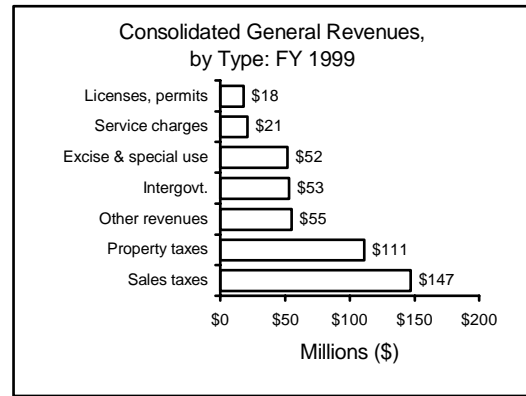


State funds received by the consolidated governments totaled \$43 million in FY 1999. Funds received from the federal government amounted to \$8 million and funds received from other local governments amount to \$2 million.

Consolidated Intergovernmental Revenues, by Type: FY 1995 – FY 1999

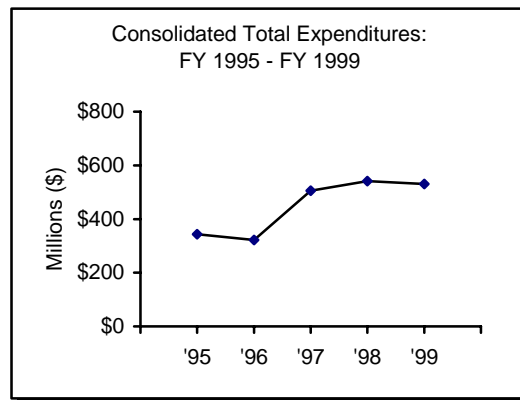
Source	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
State	\$36 million	\$21 million	\$41 million	\$30 million	\$43 million
Federal	\$9 million	\$9 million	\$12 million	\$11 million	\$8 million
Other local	\$592,000	\$539,000	\$5 million	\$1 million	\$2 million

Revenues from the collection of sales taxes accounted for over one-fourth (26%) of the revenues received by consolidated governments in the fiscal year, amounting to \$147 million. Property tax revenues amounted to \$111 million or 20% of total revenues. Revenues from other sources, totaling \$55 million, accounted for 10% of total revenues. Intergovernmental revenues, totaling \$53 million, accounted for another 10% of consolidated revenues while revenues from excise and special use taxes amounted to \$52 million.



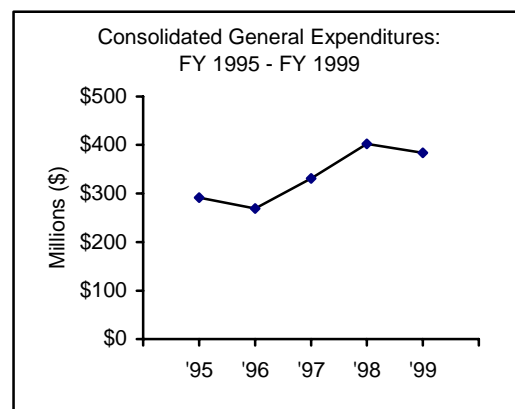
Consolidated Expenditures

Georgia's three consolidated governments reported expenditures totaling \$530 million in FY 1999.



Consolidated General Expenditures

General expenditures for consolidated governments amounted to \$383 million in 1999, down from a level of \$402 million reported in the previous year. General expenditures accounted just under 75% of the consolidated spending dollar.

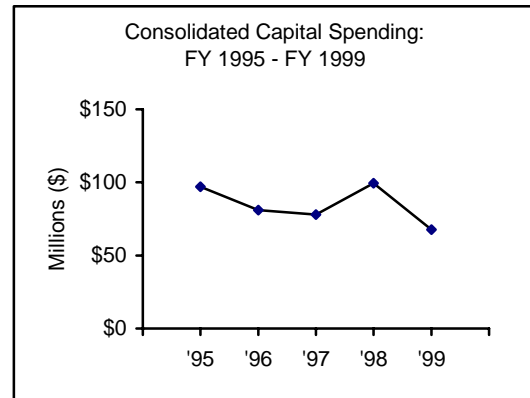


Consolidated General Expenditures, by Category: FY 1999

Category	Amount (\$)	% of Total
Public safety	\$122 million	23%
Administration	\$51 million	10%
Health and human services	\$40 million	8%
Highways, streets and drainage	\$26 million	5%
Leisure services	\$24 million	4%
Courts	\$19 million	4%
Community development	\$12 million	2%
Public works	\$11 million	2%
Other expenditures	\$10 million	2%
Education (non-school board)	\$0	0%

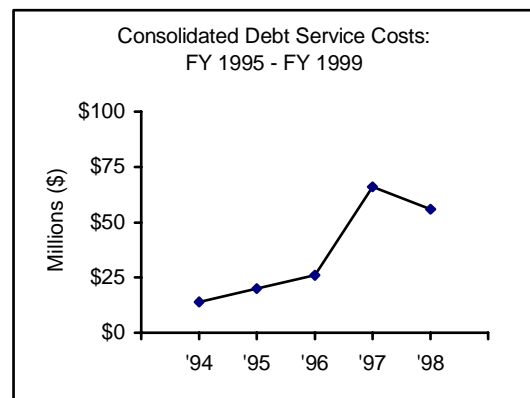
Public safety spending accounted for 23% of the total spending dollar in 1999, amounting to \$122 million. Spending for administration totaled \$51 million or 10% of total expenditure dollar. Spending for health and human services equaled \$40 million or 8% of consolidated total expenditures.

Consolidated governments spent a total of \$68 million in FY 1999 for capital projects. Included were costs for the purchase of equipment, land and structures, and construction projects. In the fiscal year, capital spending accounted for 13% of the consolidated spending dollar.



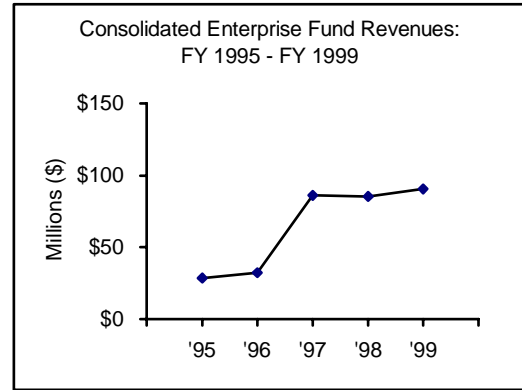
Consolidated Debt Service Costs

The three consolidated governments reported debt service costs amounting to \$53 million in the 1999 fiscal year. Debt service costs amounted to just under 10% of total spending in the fiscal year.



Finances of Consolidated Enterprise Funds

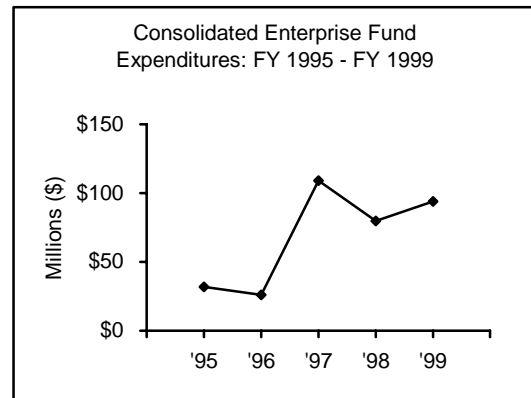
Consolidated governments realized a total of \$91 million in revenues from enterprise funds during the 1999 fiscal year, amounting to 17% of total revenues. Enterprise fund revenues have remained fairly stable as a source of funds for consolidated governments in the period since FY 1997, remaining at about 16% of total revenues.



Consolidated governments realized revenues of \$62 million from water and sewer systems during the 1999 fiscal year, 11% of total revenues. Solid waste enterprise funds generated revenues of \$10 million or 2% of total revenues. Revenues of other enterprise funds amounted to \$9 million while airport revenues amounted to just under \$9 million.

Revenues of Consolidated Enterprise Funds, by Type: FY 1999		
Category	Amount (\$)	% of total
Water and sewer supply system	\$62 million	11%
Solid waste system	\$10 million	2%
Other enterprise funds	\$9 million	2%
Airport	\$9 million	2%

Expenditures from enterprise funds totaled \$94 million in FY 1999, just 17% of total expenditures. Enterprise fund spending increased from the \$80 million reported in the previous year.



Expenditures from Consolidated Enterprise Funds, by Type: FY 1999

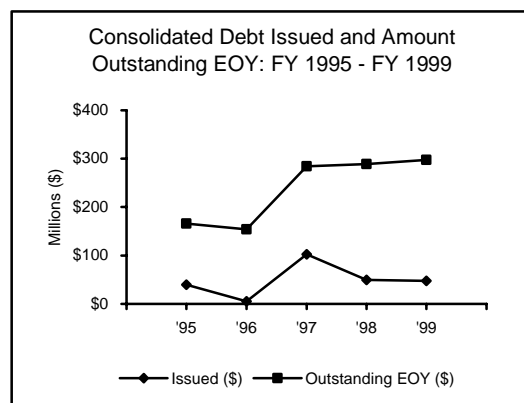
Category	Amount (\$)	% of total
Water and sewer supply system	\$58 million	11%
Other enterprise funds	\$15 million	3%
Airport	\$11 million	2%
Solid waste system	\$10 million	2%

Expenditures for water and sewer systems from enterprise funds amounted to \$58 million in FY 1999, over 11% of total expenditures. Expenditures for other enterprise funds amounted to an additional \$15 million. Spending for airports from enterprise funds totaled \$11 million while expenditures for solid waste systems amounted to \$10 million.

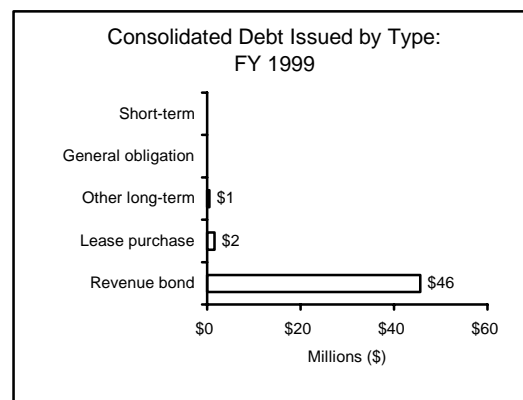
Consolidated Debt Patterns

At the end of the 1999 fiscal year, consolidated governments reported a total of \$297 million in outstanding debt of all types. During the year, the three consolidated governments issued a total of \$48 million in new debt for all purposes.

Since FY 1995, consolidated governments have issued a total of \$245 million in new debt of all types. The amount of debt outstanding at the end of each year has increased from a level of \$166 million to the present level of \$297 million. The increase is again due in large part to the inclusion of Augusta/Richmond County as a consolidated government in FY 1997.



Consolidated governments issued a total of \$46 million in revenue bond debt during the 1999 fiscal year, accounting for almost 96% of the new debt issued. Borrowing in the form of lease purchase debt amounted to \$2 million while other long-term borrowing amounted to less than \$1 million. Consolidated governments incurred no general obligation or short-term borrowing during the past fiscal year.

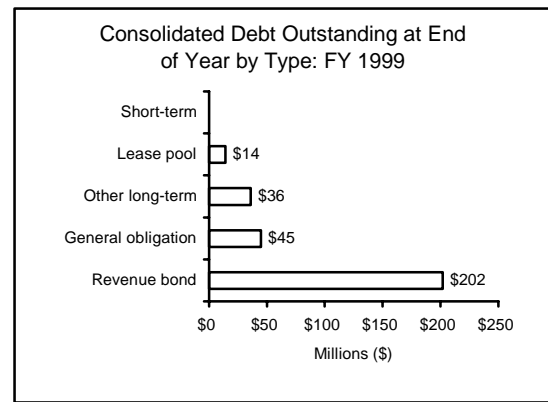


Revenue bond borrowing for water and sewer systems totaled \$38 million or over three-fourths of the total borrowing by consolidated governments in FY 1999. Borrowing for all other

purposes in the form of other long-term debt totaled \$5 million while borrowing in the form of revenue bonds for solid waste systems totaled \$4 million. Lease pool obligations for all other purposes amounted to just over \$1.1 million.

Consolidated Debt Issued by Purpose by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
All other	Revenue	\$46 million	96%
Multi-purpose	Lease pool	\$1 million	3%
Water & sewer system	Other long-term	\$457,000	1%
All other	Lease pool	\$108,000	+0%

Revenue bonds, totaling \$202 million, accounted for 68% of the outstanding debt held by consolidated governments at the end of the last fiscal year. Outstanding general obligation borrowing amounted to \$45 million or 15% of the outstanding debt. Other long-term borrowing equaled \$36 million and outstanding lease pool borrowing totaled \$14 million.

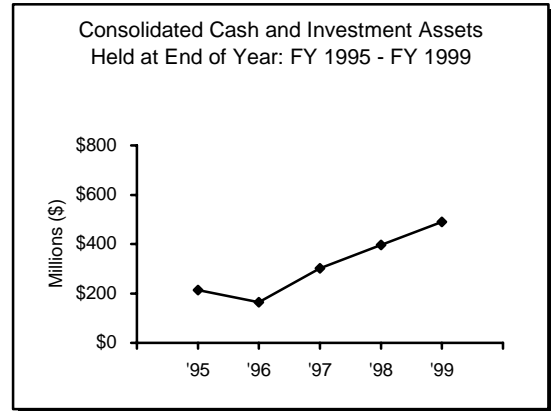


Water and sewer borrowing in the form of revenue bonds, totaling \$128 million, accounted for 43% of the outstanding debt held by consolidated governments at the end of the past fiscal year. Revenue bond borrowing for all other uses accounted for an additional \$67 million. General obligation borrowing for multi-purposes amounted to \$39 million or 13% of the outstanding debt.

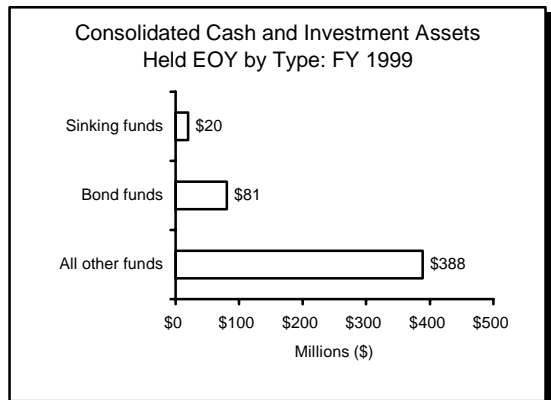
Consolidated Debt Outstanding at End of Year by Amount: FY 1999			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$128 million	43%
All other	Revenue	\$67 million	22%
Multi-purpose	G.O.	\$39 million	13%
Water and sewer	Other long-term	\$20 million	7%
All other	Other long-term	\$16 million	5%

Consolidated Cash and Investment Assets

At the end of the 1999 fiscal year, Georgia's consolidated governments held a total of \$489 million in cash and investment assets. Since the end of the 1995 fiscal year, the amount of cash and investment assets held by consolidated governments has increased by almost 130%.



Consolidated governments at the end of 1999 held 80% of their cash and investment assets in the form of all other funds – a total of \$388 million. Assets held in bond funds accounted for \$81 million while those held in sinking funds accounted for \$20 million of the total amount held.



Appendix A: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants ²

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other Revenues

- Interest earnings on investments
- Fines, forfeits and court fees

Fee collections of county officers ²

Receipts from sales of materials and surplus equipment

Receipts from sale of real property (land and buildings)

Rents and royalties

Cemetery fees

All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- Tax commissioner ²
- Tax assessor/appraiser ²
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court ²
- State court ²
- Juvenile and magistrate court ²
- Probate court ²
- Clerk of courts ²
- Municipal court ³

Public Safety and Corrections

- Sheriff's department ²
- Police department
- Correctional institute ²
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

Appendix A: Data Categories

DHR physical and mental health grants ²
Leisure Services
Parks and recreation
Libraries
Public Works
Parking facilities
Natural resources
Garbage and trash collection
Garbage and trash disposal (landfill)
Education
Expended by general government
Other Expenditures

Enterprise Fund Expenditures

By Purpose
Water and sewer system
Electric supply system
Gas supply system
Airport
Solid waste system
Other enterprise funds
By Type of Expenditure
Current operations
Purchase of land, equipment and structures
Construction
Interest expense

Personnel Expenditures

Employee benefits
Salaries and wages for current operations
Salaries and wages for construction

Intergovernmental Expenditures

By Purpose
Parks and recreation
Jails
Fire protection
Police protection
Public health
Hospitals
Libraries
Public welfare

Garbage and trash collection
Garbage and trash disposal
Highways, streets and drainage
Water/sewer system
Electric supply system
Gas supply system
Public transit
Airport
Other purposes

Debt

Bond Debt, by Purpose
Airport
Education (non-school board)
Electric utility system
Fire protection
Gas utility system
Industrial revenue bonds
Law enforcement and corrections
Multi-purpose
Parks and recreation facilities
Public buildings
Public transit system
Solid waste systems
Streets, roads and highways
Water and sewer system
Other
Debt Issued, Retired, Interest Paid and Amount Outstanding at Beginning and End of Year
Revenue bonds
General obligation bonds
Other long-term debt
Lease pool/Capital purchase
Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits
Federal Securities
Federal Agency Securities
State and Local Government Securities
Cash and Investment Assets Held, by Type
Sinking funds
Bond funds
Held in other funds

- 1 – DeKalb and Fulton Counties only
2 – County and consolidated governments
3 – Consolidated and municipal governments

Appendix B:

County Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	5,533,217,615	756.86	100.0%
General Revenues	4,794,142,014	655.77	86.6%
Enterprise Fund Revenues	739,075,601	101.09	13.4%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	4,794,142,014	655.77	86.6%
Property Taxes	1,798,091,882	245.95	32.5%
Real and personal property taxes	1,407,197,941	192.48	25.4%
All other property taxes	390,893,941	53.47	7.1%
Sales Taxes	1,391,875,119	190.39	25.2%
Local option sales tax	464,131,972	63.49	8.4%
MARTA Taxes	250,661,589	34.29	4.5%
Special purpose sales tax	677,081,558	92.61	12.2%
Excise and special use taxes	216,383,902	29.60	3.9%
Alcoholic beverage taxes	36,321,436	4.97	0.7%
Insurance premiums taxes	133,305,520	18.23	2.4%
Hotel/motel taxes	29,753,986	4.07	0.5%
Franchise payments taxes	12,520,285	1.71	0.2%
Other excise and special use taxes	4,482,675	0.61	0.1%
Licenses, permits and fees	127,755,151	17.47	2.3%
Intergovernmental revenues, by source	462,488,839	63.26	8.4%
State	345,097,729	47.20	6.2%
Federal	85,905,981	11.75	1.6%
Local	31,485,129	4.31	0.6%
Service charges and other revenues	797,547,121	109.09	14.4%
Service charge revenues	160,587,089	21.97	2.9%
Other revenues	636,960,032	87.13	11.5%
Enterprise Fund Revenues	739,075,601	101.09	13.4%
Water and sewer system	608,430,426	83.22	11.0%
Electric supply system	0	0.00	0.0%
Gas supply system	455,389	0.06	0.0%
Airport	4,926,935	0.67	0.1%
Solid waste system	97,710,539	13.37	1.8%
Other enterprise funds	27,552,312	3.77	0.5%

Appendix B:

County Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	5,583,163,731	763.69	100.0%
General Expenditures	4,055,188,906	554.69	72.6%
Enterprise Fund Expenditures	839,584,606	114.84	15.0%
Debt Retirement and Interest Costs	688,390,219	94.16	12.3%
Expenditure Items	FY 1999	Per capita amount (\$)	Percent of total
General Expenditures	4,055,188,906	554.69	72.6%
Administration	643,337,081	88.00	11.5%
Courts	289,779,608	39.64	5.2%
Public safety	939,938,413	128.57	16.8%
Community development	77,686,327	10.63	1.4%
Health and human services	516,151,701	70.60	9.2%
Leisure services	177,872,128	24.33	3.2%
Public works	69,009,920	9.44	1.2%
Highways, streets and drainage	287,690,887	39.35	5.2%
Education (non-school board)	1,810,479	0.25	0.0%
Other expenditures	165,124,947	22.59	3.0%
Capital expenditures	886,787,415	121.30	15.9%
Enterprise Fund Expenditures	839,584,606	114.84	15.0%
Water and sewer system	646,664,542	88.45	11.6%
Electric supply system	0	0.00	0.0%
Gas supply system	527,775	0.07	0.0%
Airport	12,804,648	1.75	0.2%
Solid waste system	131,337,360	17.96	2.4%
Other enterprise funds	48,250,281	6.60	0.9%
Debt Retirement and Interest Costs	688,390,219	94.16	12.3%
Debt retirement	538,578,631	73.67	9.6%
Interest costs	149,811,588	20.49	2.7%

Appendix B:

County Local Government Finance Overview: FY 1999

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	2,579,462,832	352.83	100.0%
Revenue bonds	1,428,852,808	195.45	55.4%
General obligation bonds	671,532,465	91.86	26.0%
Other long-term debt	164,241,431	22.47	6.4%
Lease pool/capital purchase	235,712,841	32.24	9.1%
Short-term debt	79,123,287	10.82	3.1%
Issued during fiscal year	1,050,752,198	143.73	100.0%
Revenue bonds	562,456,000	76.94	53.5%
General obligation bonds	164,976,590	22.57	15.7%
Other long-term debt	33,704,562	4.61	3.2%
Lease pool/capital purchase	62,394,129	8.53	5.9%
Short-term debt	227,220,917	31.08	21.6%
Retired during fiscal year	538,578,631	73.67	100.0%
Revenue bonds	175,919,137	24.06	32.7%
General obligation bonds	53,281,436	7.29	9.9%
Other long-term debt	22,840,450	3.12	4.2%
Lease pool/capital purchase	52,437,135	7.17	9.7%
Short-term debt	234,100,473	32.02	43.5%
Outstanding at end of year	3,079,707,087	421.26	100.0%
Revenue bonds	1,803,049,671	246.63	58.5%
General obligation bonds	783,945,077	107.23	25.5%
Other long-term debt	174,998,147	23.94	5.7%
Lease pool/capital purchase	245,464,214	33.58	8.0%
Short-term debt	72,249,978	9.88	2.3%
Interest paid on debt during year	149,811,588	20.49	100.0%
Revenue bonds	83,595,122	11.43	55.8%
General obligation bonds	36,926,162	5.05	24.6%
Other long-term debt	7,503,834	1.03	5.0%
Lease pool/capital purchase	15,105,271	2.07	10.1%
Short-term debt	6,681,199	0.91	4.5%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	4,216,142,513	576.70	100.0%
Held in sinking funds	108,243,077	14.81	2.6%
Held in bond funds	717,888,639	98.20	17.0%
Held in all other funds	3,390,010,797	463.70	80.4%

Appendix C: Municipal Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	4,044,234,886	1,550.78	100.0%
General Revenues	1,979,895,881	759.20	49.0%
Enterprise Fund Revenues	2,064,339,005	791.58	51.0%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	1,979,895,881	759.20	49.0%
Property Taxes	438,565,597	168.17	10.8%
Real and personal property taxes	383,892,029	147.21	9.5%
All other property taxes	54,673,568	20.96	1.4%
Sales Taxes	397,238,639	152.32	9.8%
Local option sales tax	337,020,503	129.23	8.3%
MARTA Taxes	616,438	0.24	0.0%
Special purpose sales tax	59,601,698	22.85	1.5%
Excise and special use taxes	357,906,150	137.24	8.8%
Alcoholic beverage taxes	60,813,476	23.32	1.5%
Insurance premiums taxes	91,479,158	35.08	2.3%
Hotel/motel taxes	65,932,196	25.28	1.6%
Franchise payments taxes	134,996,467	51.76	3.3%
Other excise and special use taxes	4,684,853	1.80	0.1%
Licenses, permits and fees	118,573,792	45.47	2.9%
Intergovernmental revenues, by source	193,009,473	74.01	4.8%
State	82,275,642	31.55	2.0%
Federal	70,361,876	26.98	1.7%
Local	40,371,955	15.48	1.0%
Service charges and other revenues	474,602,230	181.99	11.7%
Service charge revenues	160,356,261	61.49	4.0%
Other revenues	314,245,969	120.50	7.8%
Enterprise Fund Revenues	2,064,339,005	791.58	51.0%
Water and sewer system	714,174,253	273.85	17.7%
Electric supply system	596,992,086	228.92	14.8%
Gas supply system	222,998,505	85.51	5.5%
Airport	382,796,661	146.79	9.5%
Solid waste system	86,627,955	33.22	2.1%
Other enterprise funds	60,749,545	23.29	1.5%

Appendix C: Municipal Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	4,590,877,277	1,784.45	100.0%
General Expenditures	1,850,679,591	719.35	40.3%
Enterprise Fund Expenditures	2,043,493,319	794.30	44.5%
Debt Retirement and Interest Costs	696,704,367	270.81	15.2%
Expenditure Items	FY 1999	Per capita amount (\$)	Percent of total
General Expenditures	1,850,679,591	719.35	40.3%
Administration	305,397,430	118.71	6.7%
Courts	32,562,520	12.66	0.7%
Public safety	652,128,183	253.48	14.2%
Community development	69,141,948	26.88	1.5%
Health and human services	9,965,807	3.87	0.2%
Leisure services	114,606,314	44.55	2.5%
Public works	99,742,843	38.77	2.2%
Highways, streets and drainage	169,607,528	65.93	3.7%
Education (non-school board)	31,412,144	12.21	0.7%
Other expenditures	114,382,505	44.46	2.5%
Capital expenditures	251,732,369	97.85	5.5%
Enterprise Fund Expenditures	2,043,493,319	794.30	44.5%
Water and sewer system	902,331,015	350.73	19.7%
Electric supply system	501,893,696	195.08	10.9%
Gas supply system	181,735,114	70.64	4.0%
Airport	264,631,065	102.86	5.8%
Solid waste system	123,240,242	47.90	2.7%
Other enterprise funds	69,662,187	27.08	1.5%
Debt Retirement and Interest Costs	696,704,367	270.81	15.2%
Debt retirement	487,187,498	189.37	10.6%
Interest costs	209,516,869	81.44	4.6%

Appendix C:

Municipal Local Government Finance Overview: FY 1999

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	3,749,179,279	1,437.64	100.0%
Revenue bonds	2,545,042,359	975.91	67.9%
General obligation bonds	635,068,303	243.52	16.9%
Other long-term debt	347,054,531	133.08	9.3%
Lease pool/capital purchase	212,745,705	81.58	5.7%
Short-term debt	9,268,381	3.55	0.2%
Issued during fiscal year	477,119,860	182.95	100.0%
Revenue bonds	127,333,376	48.83	26.7%
General obligation bonds	130,026,350	49.86	27.3%
Other long-term debt	52,250,848	20.04	11.0%
Lease pool/capital purchase	148,231,835	56.84	31.1%
Short-term debt	19,277,451	7.39	4.0%
Retired during fiscal year	487,187,498	186.81	100.0%
Revenue bonds	161,448,739	61.91	33.1%
General obligation bonds	128,439,716	49.25	26.4%
Other long-term debt	39,521,391	15.15	8.1%
Lease pool/capital purchase	141,952,877	54.43	29.1%
Short-term debt	15,824,775	6.07	3.2%
Outstanding at end of year	3,733,879,888	1,431.77	100.0%
Revenue bonds	2,506,439,880	961.11	67.1%
General obligation bonds	636,340,395	244.01	17.0%
Other long-term debt	359,738,826	137.94	9.6%
Lease pool/capital purchase	218,639,323	83.84	5.9%
Short-term debt	12,721,464	4.88	0.3%
Interest paid on debt during year	209,516,869	80.34	100.0%
Revenue bonds	136,280,338	52.26	65.0%
General obligation bonds	45,264,492	17.36	21.6%
Other long-term debt	15,710,862	6.02	7.5%
Lease pool/capital purchase	11,472,851	4.40	5.5%
Short-term debt	788,326	0.30	0.4%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	2,676,249,067	1,026.22	100.0%
Held in sinking funds	252,732,061	96.91	9.4%
Held in bond funds	426,301,319	163.47	15.9%
Held in all other funds	1,997,215,687	765.84	74.6%

Appendix D: Consolidated Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	548,392,252	1,184.42	100.0%
General Revenues	457,728,555	988.60	83.5%
Enterprise Fund Revenues	90,663,697	195.82	16.5%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	457,728,555	988.60	83.5%
Property Taxes	111,082,677	239.92	20.3%
Real and personal property taxes	81,152,226	175.27	14.8%
All other property taxes	29,930,451	64.64	5.5%
Sales Taxes	146,820,585	317.10	26.8%
Local option sales tax	73,428,228	158.59	13.4%
MARTA Taxes	0	0.00	0.0%
Special purpose sales tax	73,392,357	158.51	13.4%
Excise and special use taxes	52,416,248	113.21	9.6%
Alcoholic beverage taxes	7,713,543	16.66	1.4%
Insurance premiums taxes	17,037,767	36.80	3.1%
Hotel/motel taxes	6,536,244	14.12	1.2%
Franchise payments taxes	20,534,706	44.35	3.7%
Other excise and special use taxes	593,988	1.28	0.1%
Licenses, permits and fees	18,435,598	39.82	3.4%
Intergovernmental revenues, by source	52,815,118	114.07	9.6%
State	42,969,288	92.81	7.8%
Federal	8,229,278	17.77	1.5%
Local	1,616,552	3.49	0.3%
Service charges and other revenues	76,158,329	164.49	13.9%
Service charge revenues	20,744,843	44.80	3.8%
Other revenues	55,413,486	119.68	10.1%
Enterprise Fund Revenues	90,663,697	195.82	16.5%
Water and sewer system	62,335,973	134.63	11.4%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	8,708,300	18.81	1.6%
Solid waste system	10,415,570	22.50	1.9%
Other enterprise funds	9,203,854	19.88	1.7%

Appendix D: Consolidated Local Government Finance Overview: FY 1999

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	530,436,677	1,145.64	100.0%
General Expenditures	383,392,273	828.05	72.3%
Enterprise Fund Expenditures	94,401,181	203.89	17.8%
Debt Retirement and Interest Costs	52,643,223	113.70	9.9%
Expenditure Items	FY 1999	Per capita amount (\$)	Percent of total
General Expenditures	383,392,273	828.05	72.3%
Administration	51,105,458	110.38	9.6%
Courts	19,447,242	42.00	3.7%
Public safety	122,358,366	264.27	23.1%
Community development	12,251,774	26.46	2.3%
Health and human services	39,662,113	85.66	7.5%
Leisure services	23,581,688	50.93	4.4%
Public works	11,218,831	24.23	2.1%
Highways, streets and drainage	25,741,831	55.60	4.9%
Education (non-school board)	0	0.00	0.0%
Other expenditures	10,270,876	22.18	1.9%
Capital expenditures	67,754,094	146.34	12.8%
Enterprise Fund Expenditures	94,401,181	203.89	17.8%
Water and sewer system	58,055,192	125.39	10.9%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	11,470,331	24.77	2.2%
Solid waste system	9,701,907	20.95	1.8%
Other enterprise funds	15,173,751	32.77	2.9%
Debt Retirement and Interest Costs	52,643,223	113.70	9.9%
Debt retirement	37,941,730	81.95	7.2%
Interest costs	14,701,493	31.75	2.8%

Appendix D: Consolidated Local Government Finance Overview: FY 1999

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	287,175,934	620.24	100.0%
Revenue bonds	174,395,665	376.66	60.7%
General obligation bonds	57,850,000	124.94	20.1%
Other long-term debt	37,469,290	80.93	13.0%
Lease pool/capital purchase	17,460,979	37.71	6.1%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	47,591,660	102.79	100.0%
Revenue bonds	45,575,000	98.43	95.8%
General obligation bonds	0	0.00	0.0%
Other long-term debt	456,609	0.99	1.0%
Lease pool/capital purchase	1,560,051	3.37	3.3%
Short-term debt	0	0.00	0.0%
Retired during fiscal year	37,941,730	81.95	100.0%
Revenue bonds	18,156,819	39.22	47.9%
General obligation bonds	12,995,000	28.07	34.2%
Other long-term debt	1,888,798	4.08	5.0%
Lease pool/capital purchase	4,901,113	10.59	12.9%
Short-term debt	0	0.00	0.0%
Outstanding at end of year	296,825,864	641.08	100.0%
Revenue bonds	201,813,846	435.88	68.0%
General obligation bonds	44,855,000	96.88	15.1%
Other long-term debt	36,037,101	77.83	12.1%
Lease pool/capital purchase	14,119,917	30.50	4.8%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	14,701,493	31.75	100.0%
Revenue bonds	9,388,768	20.28	63.9%
General obligation bonds	2,511,275	5.42	17.1%
Other long-term debt	2,125,143	4.59	14.5%
Lease pool/capital purchase	676,307	1.46	4.6%
Short-term debt	0	0.00	0.0%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	488,748,762	1,055.60	100.0%
Held in sinking funds	19,635,706	42.41	4.0%
Held in bond funds	80,720,063	174.34	16.5%
Held in all other funds	388,392,993	838.85	79.5%

Appendix E. County and Consolidated Governments
Included in the 1999 Local Government Finance Highlights

County	Responded to survey	County	Responded to survey	County	Responded to survey
1 Appling	Yes	42 Crisp	Yes	83 Jefferson	Yes
2 Athens-Clarke *	Yes	43 Dade	Yes	84 Jenkins	No
3 Atkinson	Yes	44 Dawson	Yes	85 Johnson	Yes
4 Augusta/Richmond *	Yes	45 Decatur	Yes	86 Jones	Yes
5 Bacon	Yes	46 DeKalb	Yes	87 Lamar	Yes
6 Baker	Yes	47 Dodge	Yes	88 Lanier	Yes
7 Baldwin	Yes	48 Dooley	Yes	89 Laurens	Yes
8 Banks	Yes	49 Dougherty	Yes	90 Lee	Yes
9 Barrow	Yes	50 Douglas	Yes	91 Liberty	Yes
10 Bartow	Yes	51 Early	Yes	92 Lincoln	Yes
11 Ben Hill	Yes	52 Echols	Yes	93 Long	Yes
12 Berrien	Yes	53 Effingham	Yes	94 Lowndes	Yes
13 Bibb	Yes	54 Elbert	Yes	95 Lumpkin	Yes
14 Bleckley	Yes	55 Emanuel	Yes	96 Macon	Yes
15 Brantley	Yes	56 Evans	Yes	97 Madison	Yes
16 Brooks	Yes	57 Fannin	Yes	98 Marion	Yes
17 Bryan	Yes	58 Fayette	Yes	99 McDuffie	Yes
18 Bulloch	Yes	59 Floyd	Yes	100 McIntosh	Yes
19 Burke	Yes	60 Forsyth	Yes	101 Meriwether	Yes
20 Butts	Yes	61 Franklin	Yes	102 Miller	Yes
21 Calhoun	Yes	62 Fulton	Yes	103 Mitchell	Yes
22 Camden	Yes	63 Gilmer	Yes	104 Monroe	Yes
23 Candler	Yes	64 Glascock	Yes	105 Montgomery	Yes
24 Carroll	Yes	65 Glynn	Yes	106 Morgan	Yes
25 Catoosa	Yes	66 Gordon	Yes	107 Murray	Yes
26 Charlton	Yes	67 Grady	Yes	108 Newton	Yes
27 Chatham	Yes	68 Greene	Yes	109 Oconee	Yes
28 Chattahoochee	Yes	69 Gwinnett	Yes	110 Oglethorpe	Yes
29 Chattooga	Yes	70 Habersham	Yes	111 Paulding	Yes
30 Cherokee	Yes	71 Hall	Yes	112 Peach	Yes
31 Clay	Yes	72 Hancock	Yes	113 Pickens	Yes
32 Clayton	Yes	73 Haralson	Yes	114 Pierce	Yes
33 Clinch	Yes	74 Harris	Yes	115 Pike	Yes
34 Cobb	Yes	75 Hart	Yes	116 Polk	Yes
35 Coffee	Yes	76 Heard	Yes	117 Pulaski	Yes
36 Colquitt	Yes	77 Henry	Yes	118 Putnam	Yes
37 Columbia	Yes	78 Houston	Yes	119 Quitman	Yes
38 Columbus/Muscogee *	Yes	79 Irwin	Yes	120 Rabun	Yes
39 Cook	Yes	80 Jackson	Yes	121 Randolph	Yes
40 Coweta	Yes	81 Jasper	Yes	122 Rockdale	Yes
41 Crawford	Yes	82 Jeff Davis	Yes	123 Schley	Yes

Appendix E. County and Consolidated Governments
Included in the 1999 Local Government Finance Highlights

County	Responded to survey	County	Responded to to survey	County	Responded to survey
124 Screven	Yes	136 Thomas	Yes	148 Ware	Yes
125 Seminole	Yes	137 Tift	Yes	149 Warren	No
126 Spalding	Yes	138 Toombs	Yes	150 Washington	Yes
127 Stephens	Yes	139 Towns	Yes	151 Wayne	Yes
128 Stewart	Yes	140 Treutlen	Yes	152 Webster	Yes
129 Sumter	Yes	141 Troup	Yes	153 Wheeler	Yes
130 Talbot	Yes	142 Turner	Yes	154 White	Yes
131 Taliaferro	Yes	143 Twiggs	Yes	155 Whitfield	Yes
132 Tattnall	Yes	144 Union	Yes	156 Wilcox	Yes
133 Taylor	Yes	145 Upson	Yes	157 Wilkes	Yes
134 Telfair	Yes	146 Walker	Yes	158 Wilkinson	Yes
135 Terrell	Yes	147 Walton	Yes	159 Worth	Yes

* - Consolidated county/city government

Appendix F. Municipal Governments Included in the 1999 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to to survey	Municipality	Responded to survey
1 Abbeville	Yes	42 Bellville	Yes	83 Canon	Yes
2 Acworth	Yes	43 Berkeley Lake	Yes	84 Canton	Yes
3 Adairsville	Yes	44 Berlin	Yes	85 Carl	Yes
4 Adel	Yes	45 Bethlehem	Yes	86 Carlton	Yes
5 Adrian	Yes	46 Between	Yes	87 Carnesville	Yes
6 Ailey	Yes	47 Bibb City	Yes	88 Carrollton	Yes
7 Alamo	Yes	48 Bishop	Yes	89 Cartersville	Yes
8 Alapaha	Yes	49 Blackshear	Yes	90 Cave Spring	Yes
9 Albany	Yes	50 Blairsville	Yes	91 Cecil	Yes
10 Aldora	Yes	51 Blakely	Yes	92 Cedartown	Yes
11 Allenhurst	Yes	52 Bloomingdale	Yes	93 Centerville	Yes
12 Allentown	Yes	53 Blue Ridge	Yes	94 Centralhatchee	Yes
13 Alma	Yes	54 Bluffton	Yes	95 Chamblee	Yes
14 Alpharetta	Yes	55 Blythe	Yes	96 Chatsworth	Yes
15 Alston	Yes	56 Bogart	Yes	97 Chauncey	Yes
16 Alto	Yes	57 Boston	Yes	98 Chester	Yes
17 Ambrose	Yes	58 Bostwick	Yes	99 Chickamauga	Yes
18 Americus	Yes	59 Bowdon	Yes	100 Clarkesville	Yes
19 Andersonville	Yes	60 Bowersville	Yes	101 Clarkston	Yes
20 Arabi	Yes	61 Bowman	Yes	102 Claxton	Yes
21 Aragon	Yes	62 Braselton	Yes	103 Clayton	Yes
22 Arcade	Yes	63 Braswell	No	104 Clermont	Yes
23 Argyle	No	64 Bremen	Yes	105 Cleveland	Yes
24 Arlington	Yes	65 Brinson	Yes	106 Climax	Yes
25 Arnoldsville	Yes	66 Bronwood	Yes	107 Cobbtown	Yes
26 Ashburn	Yes	67 Brooklet	Yes	108 Cochran	Yes
27 Atlanta	Yes	68 Brooks	Yes	109 Cohutta	Yes
28 Attapulgus	Yes	69 Broxton	Yes	110 Colbert	Yes
29 Auburn	Yes	70 Brunswick	Yes	111 Coleman	Yes
30 Austell	Yes	71 Buchanan	Yes	112 College Park	Yes
31 Avalon	No	72 Buckhead	Yes	113 Collins	Yes
32 Avera	Yes	73 Buena Vista	Yes	114 Colquitt	Yes
33 Avondale Estates	Yes	74 Buford	Yes	115 Comer	Yes
34 Baconton	Yes	75 Butler	Yes	116 Commerce	Yes
35 Bainbridge	Yes	76 Byromville	Yes	117 Concord	Yes
36 Baldwin	Yes	77 Byron	Yes	118 Conyers	Yes
37 Ball Ground	Yes	78 Cadwell	Yes	119 Coolidge	Yes
38 Barnesville	Yes	79 Cairo	Yes	120 Cordele	Yes
39 Bartow	No	80 Calhoun	Yes	121 Cornelia	Yes
40 Barwick	Yes	81 Camak	Yes	122 Covington	Yes
41 Baxley	Yes	82 Camilla	Yes	123 Crawford	Yes

Appendix F. Municipal Governments Included in the 1999 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to to survey	Municipality	Responded to survey
124 Crawfordville	Yes	165 Edgehill	Yes	206 Graham	Yes
125 Culloden	Yes	166 Edison	Yes	207 Grantville	No
126 Cumming	Yes	167 Elberton	Yes	208 Gray	Yes
127 Cusseta	Yes	168 Ellaville	Yes	209 Grayson	Yes
128 Cuthbert	Yes	169 Ellenton	Yes	210 Greensboro	Yes
129 Dacula	Yes	170 Ellijay	Yes	211 Greenville	Yes
130 Dahlonge	Yes	171 Emerson	Yes	212 Griffin	Yes
131 Daisy	Yes	172 Enigma	Yes	213 Grovetown	Yes
132 Dallas	Yes	173 Ephesus	Yes	214 Gum Branch	Yes
133 Dalton	Yes	174 Eton	Yes	215 Guyton	Yes
134 Damascus	Yes	175 Euharlee	Yes	216 Hagan	Yes
135 Danielsville	Yes	176 Fairburn	Yes	217 Hahira	Yes
136 Danville	Yes	177 Fairmount	Yes	218 Hamilton	Yes
137 Darien	Yes	178 Fargo	Yes	219 Hampton	Yes
138 Dasher	Yes	179 Fayetteville	Yes	220 Hapeville	Yes
139 Davisboro	Yes	180 Fitzgerald	Yes	221 Haralson	Yes
140 Dawson	Yes	181 Flemington	Yes	222 Harlem	Yes
141 Dawsonville	Yes	182 Flovilla	Yes	223 Harrison	Yes
142 Dearing	Yes	183 Flowery Branch	Yes	224 Hartwell	Yes
143 Decatur	Yes	184 Folkston	Yes	225 Hawkinsville	Yes
144 Deepstep	Yes	185 Forest Park	Yes	226 Hazlehurst	Yes
145 Demorest	Yes	186 Forsyth	Yes	227 Helen	Yes
146 Denton	Yes	187 Fort Gaines	Yes	228 Helena	Yes
147 DeSoto	Yes	188 Fort Oglethorpe	Yes	229 Hephzibah	Yes
148 Dexter	Yes	189 Fort Valley	Yes	230 Hiawassee	Yes
149 Dillard	Yes	190 Franklin	Yes	231 Higgston	Yes
150 Doerun	Yes	191 Franklin Springs	Yes	232 Hiltonia	Yes
151 Donalsonville	Yes	192 Funston	Yes	233 Hinesville	Yes
152 Dooling	Yes	193 Gainesville	Yes	234 Hiram	Yes
153 Doraville	Yes	194 Garden City	Yes	235 Hoboken	Yes
154 Douglas	Yes	195 Garfield	Yes	236 Hogansville	Yes
155 Douglasville	Yes	196 Gay	Yes	237 Holly Springs	Yes
156 Dublin	Yes	197 Geneva	Yes	238 Homeland	Yes
157 Dudley	Yes	198 Georgetown	Yes	239 Homer	Yes
158 Duluth	Yes	199 Gibson	Yes	240 Homerville	Yes
159 DuPont	Yes	200 Gillsville	Yes	241 Hoschton	Yes
160 East Dublin	Yes	201 Girard	Yes	242 Hull	Yes
161 East Ellijay	Yes	202 Glennville	Yes	243 Ideal	Yes
162 East Point	Yes	203 Glenwood	Yes	244 Ila	Yes
163 Eastman	Yes	204 Good Hope	Yes	245 Iron City	Yes
164 Eatonton	Yes	205 Gordon	Yes	246 Irwinton	Yes

Appendix F. Municipal Governments Included in the 1999 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to to survey	Municipality	Responded to survey
247 Ivey	Yes	288 Lula	Yes	329 Morven	Yes
248 Jackson	Yes	289 Lumber City	Yes	330 Moultrie	Yes
249 Jacksonville	Yes	290 Lumpkin	Yes	331 Mount Airy	Yes
250 Jakin	Yes	291 Luthersville	No	332 Mount Vernon	Yes
251 Jasper	Yes	292 Lyerly	Yes	333 Mount Zion	Yes
252 Jefferson	Yes	293 Lyons	Yes	334 Mountain City	Yes
253 Jeffersonville	Yes	294 Macon	Yes	335 Mountain Park	Yes
254 Jenkinsburg	Yes	295 Madison	Yes	336 Nahunta	Yes
255 Jersey	Yes	296 Manassas	Yes	337 Nashville	Yes
256 Jesup	Yes	297 Manchester	Yes	338 Nelson	Yes
257 Jonesboro	Yes	298 Mansfield	Yes	339 Newborn	Yes
258 Junction City	Yes	299 Marietta	Yes	340 Newington	Yes
259 Kennesaw	Yes	300 Marshallville	Yes	341 Newnan	Yes
260 Keysville	Yes	301 Martin	Yes	342 Newton	Yes
261 Kingsland	Yes	302 Maxeys	Yes	343 Nicholls	Yes
262 Kingston	Yes	303 Maysville	Yes	344 Nicholson	Yes
263 Kite	Yes	304 McCaysville	Yes	345 Norcross	Yes
264 LaFayette	Yes	305 McDonough	Yes	346 Norman Park	Yes
265 LaGrange	Yes	306 McIntyre	Yes	347 North High Shoals	Yes
266 Lake City	Yes	307 McRae	Yes	348 Norwood	Yes
267 Lake Park	Yes	308 Meansville	Yes	349 Nunez	Yes
268 Lakeland	Yes	309 Meigs	Yes	350 Oak Park	Yes
269 Lavonia	Yes	310 Menlo	Yes	351 Oakwood	Yes
270 Lawrenceville	Yes	311 Metter	Yes	352 Ochlocknee	Yes
271 Leary	Yes	312 Midville	Yes	353 Ocilla	Yes
272 Leesburg	Yes	313 Midway	Yes	354 Oconee	Yes
273 Lenox	Yes	314 Milan	Yes	355 Odum	Yes
274 Leslie	Yes	315 Milledgeville	Yes	356 Offerman	Yes
275 Lexington	Yes	316 Millen	Yes	357 Oglethorpe	Yes
276 Lilburn	Yes	317 Milner	Yes	358 Oliver	Yes
277 Lilly	Yes	318 Mineral Bluff	No	359 Omega	Yes
278 Lincolnton	Yes	319 Mitchell	Yes	360 Orchard Hill	Yes
279 Lithia Springs	Yes	320 Molena	Yes	361 Oxford	Yes
280 Lithonia	Yes	321 Monroe	Yes	362 Palmetto	Yes
281 Locust Grove	Yes	322 Montezuma	Yes	363 Parrott	Yes
282 Loganville	Yes	323 Monticello	Yes	364 Patterson	Yes
283 Lone Oak	Yes	324 Montrose	Yes	365 Pavo	Yes
284 Lookout Mountain	Yes	325 Moreland	Yes	366 Payne City	Yes
285 Louisville	Yes	326 Morgan	Yes	367 Peachtree City	Yes
286 Lovejoy	No	327 Morganton	Yes	368 Pearson	Yes
287 Ludowici	Yes	328 Morrow	Yes	369 Pelham	Yes

Appendix F. Municipal Governments Included in the 1999 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to to survey	Municipality	Responded to survey
370 Pembroke	Yes	411 Rockmart	Yes	452 Summerville	Yes
371 Pendergrass	Yes	412 Rocky Ford	Yes	453 Sumner	Yes
372 Perry	Yes	413 Rome	Yes	454 Sunny Side	Yes
373 Pine Lake	Yes	414 Roopville	Yes	455 Surrency	Yes
374 Pine Mountain	Yes	415 Rossville	Yes	456 Suwanee	Yes
375 Pinehurst	Yes	416 Roswell	Yes	457 Swainsboro	Yes
376 Pineview	Yes	417 Royston	Yes	458 Sycamore	Yes
377 Pitts	Yes	418 Rutledge	Yes	459 Sylvania	Yes
378 Plains	Yes	419 Sale City	Yes	460 Sylvester	Yes
379 Plainville	Yes	420 Sandersville	Yes	461 Talbotton	Yes
380 Pooler	Yes	421 Santa Claus	Yes	462 Talking Rock	Yes
381 Port Wentworth	Yes	422 Sardis	Yes	463 Tallapoosa	Yes
382 Portal	Yes	423 Sasser	Yes	464 Tallulah Falls	Yes
383 Porterdale	Yes	424 Savannah	Yes	465 Talmo	Yes
384 Poulan	Yes	425 Scotland	Yes	466 Tarrytown	Yes
385 Powder Springs	Yes	426 Screven	Yes	467 Taylorsville	Yes
386 Preston	Yes	427 Senoia	Yes	468 Temple	Yes
387 Pulaski	Yes	428 Shady Dale	Yes	469 Tennille	Yes
388 Quitman	Yes	429 Sharon	Yes	470 Thomaston	Yes
389 Ranger	No	430 Sharpsburg	Yes	471 Thomasville	Yes
390 Ray City	Yes	431 Shellman	Yes	472 Thomson	Yes
391 Rayle	Yes	432 Shiloh	Yes	473 Thunderbolt	Yes
392 Rebecca	Yes	433 Siloam	Yes	474 Tifton	Yes
393 Register	Yes	434 Sky Valley	Yes	475 Tiger	Yes
394 Reidsville	Yes	435 Smithville	Yes	476 Tignall	Yes
395 Remerton	Yes	436 Smyrna	Yes	477 Toccoa	Yes
396 Rentz	Yes	437 Snellville	Yes	478 Toombsboro	Yes
397 Resaca	Yes	438 Social Circle	Yes	479 Trenton	Yes
398 Rest Haven	No	439 Soperton	Yes	480 Trion	Yes
399 Reynolds	Yes	440 Sparks	Yes	481 Tunnell Hill	Yes
400 Rhine	Yes	441 Sparta	Yes	482 Turin	Yes
401 Riceboro	Yes	442 Springfield	Yes	483 Twin City	Yes
402 Richland	Yes	443 St. Marys	Yes	484 Ty Ty	Yes
403 Richmond Hill	Yes	444 Stapleton	Yes	485 Tybee Island	Yes
404 Riddleville	Yes	445 Statesboro	Yes	486 Tyrone	Yes
405 Rincon	Yes	446 Statham	Yes	487 Unadilla	Yes
406 Ringgold	Yes	447 Stillmore	Yes	488 Union City	Yes
407 Riverdale	Yes	448 Stockbridge	Yes	489 Union Point	Yes
408 Riverside	Yes	449 Stone Mountain	Yes	490 Uvalda	Yes
409 Roberta	Yes	450 Sugar Hill	Yes	491 Valdosta	Yes
410 Rochelle	Yes	451 Summertown	Yes	492 Varnell	Yes

Appendix F. Municipal Governments Included
in the 1999 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to to survey	Municipality	Responded to survey
493 Vernonburg	Yes	507 Washington	Yes	521 Winterville	Yes
494 Vidalia	Yes	508 Watkinsville	Yes	522 Woodbine	Yes
495 Vidette	Yes	509 Waverly Hall	Yes	523 Woodbury	Yes
496 Vienna	Yes	510 Waycross	Yes	524 Woodland	Yes
497 Villa Rica	Yes	511 Waynesboro	Yes	525 Woodstock	Yes
498 Waco	Yes	512 West Point	Yes	526 Woodville	Yes
499 Wadley	Yes	513 Weston	Yes	527 Woolsey	Yes
500 Waleska	Yes	514 Whigham	Yes	528 Wrens	Yes
501 Walnut Grove	Yes	515 White	Yes	529 Wrightsville	Yes
502 Walthourville	Yes	516 White Plains	Yes	530 Yatesville	Yes
503 Warm Springs	Yes	517 Whitesburg	Yes	531 Young Harris	Yes
504 Warner Robins	Yes	518 Willacoochee	Yes	532 Zebulon	Yes
505 Warrenton	Yes	519 Williamson	Yes		
506 Warwick	Yes	520 Winder	Yes		

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